UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF OHIO WESTERN DIVISION

| John D. West, on Behalf of Himself and All Other Persons Similarly Situated, |))) |
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| Plaintiff, |) Case No. 1:02-cv-0001 |
| v. |) Judge: Hon. Sandra S. Beckwith |
| AK Steel Corporation Retirement Accumulation Pension Plan, and |) Magistrate Judge: Timothy S. Black) |
| AK Steel Corporation Benefit Plans Administrative Committee |))) |
| Defendants. |))) |

DEFENDANTS' AMENDED NOTICE OF APPEAL

On February 24, 2006, the District Court entered final judgment in the above captioned case. On March 3, 2006, Defendants AK Steel Corporation Retirement Accumulation Pension Plan and AK Steel Corporation Benefit Plans Administrative Committee (collectively, "Defendants") timely filed a Motion to Alter or Amend the Judgment under Federal Rule of Civil Procedure 59(e). On March 24, 2006, Defendants, out of an abundance of caution, filed a protective Notice of Appeal. On March 29, 2006, the District Court entered an amended final judgment.

Notice is hereby given pursuant to Federal Rule of Appellate Procedure 4(a)(4)(B)(ii) that Defendants hereby amend their appeal to the United States Court of Appeals for the Sixth Circuit to include this Court's entry of an amended final judgment on March 29, 2006. Defendants' appeal of this amended final judgment encompasses, in addition to the amended final judgment

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dated March 29, 2006, (1) the District Court's December 3, 2003 Order denying Defendants' Motion for Entry of Judgment that plaintiffs' claim is time-barred; (2) the District Court's April 8, 2004 Order on the parties' cross-motions for Summary Judgment on the issue of liability; (3) the District Court's November 22, 2004 Order denying Defendants' Motion to Dismiss under *Crosby v. Bowater*, 382 F.3d 587 (6th Cir. 2004); and (4) the District Court's December 19, 2005 Order on the parties' cross-motions for Partial Summary Judgment on the issues of damages and pre-judgment interest.

Dated: March 31, 2006

Respectfully submitted,

/s George E. Yund
George E. Yund (0017714)
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Attorney for Defendants

CERTIFICATE OF SERVICE

I hereby certify that on March 31, 2006, I electronically filed the foregoing Amended Notice of Appeal with the Clerk of Court using the CM/ECF system. Notice of this filing will be sent to all parties by operation of the Court's electronic filing system and copies will be mailed by U.S. Mail to those parties who are not served via the Court's electronic filing system.

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